

Date signed July 08, 2004



A handwritten signature in cursive script that reads "Paul Mannes".

PAUL MANNES
U. S. BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
at Greenbelt**

IN RE:

FIRSTPAY, INC.

Debtor

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Case No. 03-30102PM
Chapter 7

MEMORANDUM OF DECISION

On July 1, 2004, following the objection filed by Michael A. Grodin of Aspen Landscape Contractors, Inc. ("Aspen"), the court held a hearing on the First Application for Authority to Compensate Information Technology Specialists filed by Michael G. Wolff, Trustee. The specialists employed by the Trustee to be compensated are John W. Simek and Sensei Enterprises, Inc.

Aspen is one of many creditors sustaining losses totaling in the \$millions as a result of misappropriation of funds lodged with the Debtor to be transferred to taxing authorities. Aspen filed an objection to the Application based on its perception that the forensic investigator and the supervising accountants had caused the spoilation of evidence that would be otherwise useful in a criminal case.

The testimony of the Applicant and the statements of the Trustee verified that the Internal Revenue Service and the criminal authorities turned over the records of the Debtor to the Trustee after the authorities were finished and had no further use for them, having made appropriate copies. Sensei Enterprises, Inc., thereupon made full copies of the hard drives, as well as the information sought to be deleted from the hard drives by the previous users.

The court will, therefore, overrule the objection to the Application and allow compensation as sought.

cc:

Michael G. Wolff, Trustee, 11300 Rockville Pike, #408, Rockville, MD 20852

Sensei Enterprises, Inc., 3975 University Drive, Suite 225, Fairfax, VA 22030

Michael A. Grodin, Vice President, Aspen Landscape Contractors, Inc.

P.O. Box 545, Spencerville, MD 20868

United States Trustee, 6305 Ivy Lane, #600, Greenbelt MD 20770

End of Opinion